

This annex covers nonresident courses and subcourses available from the US Army Finance School, US Army Logistics Management College, US Army Management Engineering College, the Army Management Staff College, and the Defense Systems Management College.

In order to enroll, DoD civilians must forward a completed DA Form 145, Army Correspondence Course Enrollment Application to the Army Institute for Professional Development, US Army Training Support Center, Newport News, VA 23628-0001

Additional information is available in DA Pamphlet 351-20, Army Correspondence Course Program Catalog.

SPONSOR US Army Soldier Support Institute  
US Army Finance School  
Fort Jackson, SC

### CENTRAL ACCOUNTING OFFICER COURSE

CURRICULUM 7 Subcourses

#### SUBCOURSES

FI0708 - Introduction to Nonappropriated Funds (NAF)  
and Central Accounting Office Operations

DESCRIPTION Describes the NAF system and the financial management responsibilities of each level of associated command.

FI0710 - Basic NAF Accounting

DESCRIPTION Covers the basic double entry accounting systems with emphasis on the general principles of recording, classifying, summarizing, and interpreting individual financial transactions.

FI2000 - Preparing NAF Financial Statements

DESCRIPTION Identifies format and the items used in an income statement and balance sheet, what accounts you can list under different parts of both, and how to prepare both documents.

FI2002 - Analyzing NAF Financial Statements

DESCRIPTION Teaches financial analysis of NAF operations using income statements, balance sheets, and governing regulations.

FI2003 - Preparing Written and Oral Financial  
Statements Analyses

DESCRIPTION Teaches how to prepare a written narrative and an oral briefing discussing the financial trends implied by the statements.

FI2004 - Budgeting for Morale, Welfare, and  
Recreation Operations

DESCRIPTION Describes the various budgets prepared by the Installation Morale, Welfare and Recreation Fund (IMWRF) and documents required for their support.

FI2024 - Controlling Central Accounting Division Operations

DESCRIPTION Describes relationships of the basics of Nonappropriated Fund programs with financial management.

## RESOURCE MANAGEMENT/COMPTROLLER COURSE

(No longer offered as a course. However, 14 of the 15 subcourses are.)

### CURRICULUM 14 Subcourses

#### SUBCOURSES

##### FI0752 - Army Fiscal Code

DESCRIPTION Covers procedures for using the Army Fiscal Code and the Army Management Structure in conjunction with expenditure and collection accounting classifications.

##### FI0790 - Accounting for Resource Managers: Part I

DESCRIPTION Provides basic procedures involving reimbursement and stock fund principles and concepts with which resource management personnel at an installation or activity should be familiar.

##### FI0791 - Accounting for Resource Managers: Part II

DESCRIPTION Provides basic procedures involving decentralized fund control.

##### FI0921 - Basic Statistics

DESCRIPTION Covers percentages, index numbers, measures of central tendency and dispersion, and the properties of the normal curve.

##### FI0922 - Simple Linear Regression and Correlation Analysis

DESCRIPTION Covers the scatter diagram, finding the Y intercept, slope, predicted Y values, computing regression by the method of least squares, and computing correlation analyses.

##### FI0923 - Statistical Sampling

DESCRIPTION Emphasizes the general principles of sampling and the statistical methods used to determine sample sizes as well as the ability to project and evaluate the sample results.

##### FI0934 - Review and Analysis

DESCRIPTION Highlights the DA review and analysis process, the comptroller's and major activity director's staff responsibility for program review and analysis, and statistical analysis.

##### FI0950 - Management Survey

DESCRIPTION Covers the general concept of a management survey, plus certain management information systems and automatic data processing considerations.

##### FI0986 - Resource Management

DESCRIPTION Describes resource management policies and practices related to the individual at various levels in the Department of the Army organizational structure.

##### FI2026 - Comptrollership in the Army

DESCRIPTION Highlights the evolution of comptrollership and its organization within the DoD, DA, and Standard Installation Organization.

## SUBCOURSES (Continued)

### FI2028 - Planning, Programming, Budgeting and Execution System

(PPBES)

DESCRIPTION Examines phases of the Army's PPBES from the standpoint of purpose, personnel involved, stages within phases, and the different documents which flow from each phase.

### FI2030 - Manpower Management

DESCRIPTION Describes the analytical methods used to address manpower funding problems, manpower management, PPBES, and use of the manpower staffing standard system (MS-3).

### FI2032 - Activity/Major Activity Budgeting

DESCRIPTION Identifies the roles of key individuals involved with budgeting and discusses budget manpower guidance and the command operating budget.

### FI2038 - Budget Adjustments/Review and Analysis

DESCRIPTION Describes basic procedures involved with budget adjustments and budget analysis.

## MILITARY ACCOUNTING SUPERVISOR COURSE

CURRICULUM 9 Subcourses

### SUBCOURSES

#### FI0710 - Basic NAF Accounting

DESCRIPTION Covers the basic double entry accounting systems with emphasis on the general principles used in recording, classifying, summarizing, and interpreting individual financial transactions.

#### FI0740 - General Fund Accounting

DESCRIPTION Deals with financial management organization and policies, general accounting principles and rules, as well as General Fund Accounting concepts needed by Department of the Army accounting personnel at the installation level.

#### FI0741 - Expenditure Accounting

DESCRIPTION Presents principles, procedures of military accounting expenditure documents, and the effects of processing on the Army Standard Financial System (STANFINS).

#### FI0742 - Reimbursement Accounting

DESCRIPTION Presents principles and procedures of the Installation Reimbursement Program.

#### FI0743 - Miscellaneous Accounting

DESCRIPTION Teaches how to verify and substantiate accounting data developed in other FAO branches, reconcile reports prior to submission, and ensure quality of records between accounting and disbursing.

#### FI0744 - Army Stock Fund Accounting: Part I

## SUBCOURSES (Continued)

DESCRIPTION Provides a working knowledge of the Installation Stock Fund, stock fund concepts, SAILS/STARFIARS concepts, and MILSTRIP.

### FI0745 - Army Stock Fund Accounting: Part II

DESCRIPTION Teaches how to analyze Army Stock Fund documents and to record the procurement transaction in the general ledger and the subsidiary ledger, if applicable.

### FI0746 - Army Stock Fund Accounting: Part III

DESCRIPTION Describes reimbursement and miscellaneous transactions, exception processing, and STARFIARS financial reports.

### FI0752 - Army Fiscal Code

DESCRIPTION Covers procedures for using the Army Fiscal Code and the Army Management Structure in conjunction with expenditure and collection classifications.

## MILITARY ACCOUNTING TECHNICIAN COURSE

CURRICULUM 9 Subcourses

SUBCOURSES See Military Accounting Supervisor Course for  
FI0740, FI0741, FI0742, FI0743, FI0744, FI0745  
FI0746, and FI0752

### FI0824 - Accounts Payable

DESCRIPTION Describes duties of an accounting technician or voucher examiner in the accounts payable branch of a Finance and Accounting Office (FAO). Provides instructions on purchases at installation level and the duties of the contracting officer and the FAO in controlling funds and paying for legal procurements.

## INTRODUCTION TO DISBURSING OPERATIONS COURSE

CURRICULUM 3 Subcourses

## SUBCOURSES

### FI0842 - Disbursing Operations: Part I

DESCRIPTION Presents technical information and cash and check control procedures of each functional area within the disbursing division.

### FI0843 - Disbursing Operations: Part II

DESCRIPTION Presents information on the cash management procedures of Class A Agents and Class B Agents; procedures relating to usage, control, and preparation of Treasury checks in check branch operations; and the types of losses in an FAO account, reporting and processing requirements, and how to preclude such losses.

### FI0844 - Disbursing Operations: Part III

DESCRIPTION Presents information on the accounts branch operations such as cash book transactions, concept of Total Accountability and the cash control officer's processing of documents.

## CIVILIAN PAY INTRODUCTORY COURSE

CURRICULUM 3 Subcourses

### SUBCOURSES

FI0100 - Introduction to Processing Civilian Payroll Actions

DESCRIPTION Presents basic principles, procedures, and forms involved with processing civilian payroll actions.

FI0170 - Civilian Pay: Miscellaneous Actions

DESCRIPTION Special civilian pay office procedures for maintaining an employee's leave account, advancing pay for overseas assignments, paying special allowances for qualified medical personnel, and settling a deceased employee's account.

FI0828 - Civilian Pay Procedures and Entitlements

DESCRIPTION Provides a working knowledge of the procedures used in the civilian pay section of a finance and accounting office.

## RESOURCE MANAGEMENT INTRODUCTORY COURSE

CURRICULUM 11 Subcourses

### SUBCOURSES

FI0752 - Army Fiscal Code

DESCRIPTION Covers procedures for using the Army Fiscal Code and the Army Management Structure in conjunction with expenditure and collection accounting classifications.

FI0758 - General Fund Accounting, Part I

DESCRIPTION Teaches the fundamentals of general fund accounting; deals with topics in government accounting.

FI0759 - General Fund Accounting, Part II

DESCRIPTION Presents obligation principles and rules in expenditure accounting at the Army installation level.

FI0934 - Review and Analysis

DESCRIPTION Highlights the DA review and analysis process, the comptroller's and major activity director's staff responsibility for program review and analysis, and statistical analysis.

FI0950 - Management Survey

DESCRIPTION Covers the general concept of a management survey, plus certain management information systems and automatic data processing considerations.

FI2026 - Comptrollership in the Army

DESCRIPTION Highlights the evolution of comptrollership and its organization within the DOD, DA, and Standard Installation Organization. Includes the comptrollership responsibilities within the Army management system and discusses various functions of the comptroller.

FI2028 - Planning, Programing, Budgeting, and Execution  
System

DESCRIPTION The Army's formal management system. Examines phases of the Army's Planning, Programing, Budgeting, and Execution System (PPBES) from the standpoint of purpose, personnel involved, stages within phases, and the different documents which flow from each phase. Also discusses the program budget cycles, that is, the "mechanics" of PPBES.

FI2030 - Manpower Management

DESCRIPTION Describes the analytical methods used to address manpower funding problems, manpower management, PPBES, and use of the manpower staffing standards system (MS-3).

FI2032 - Activity/Major Activity Budgeting

DESCRIPTION Identifies the roles of key individuals involved with budgeting and discusses budget manpower guidance and the command operating budget.

FI2034 - Internal Control Systems

DESCRIPTION Focuses on the potential for fraud, waste, and abuse in government operations and the use of corrective actions and review in combating fraud, waste, and abuse.

FI3000 - Comparative and Descriptive Measures

DESCRIPTION Teaches basic mathematical tools needed by resource managers.

PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION SYSTEM

CURRICULUM 17 Subcourses

SUBCOURSES See Resource Management Introductory Course for FI0752, FI0758, FI0759, FI0934, FI2026, FI2028, FI2030, FI2032, and FI2034.

FI3020 - Research, Development, and Acquisition (RDA)

DESCRIPTION Identifies the principles and techniques associated with the RDA Management System and describes that system's application and impact on the resource management budgetary process.

FI3022 - The Army Industrial Fund

DESCRIPTION Identifies the Army Industrial Fund and describes its policies, procedures, and uses within the resource management arena.

FI3024 - Operation and Maintenance, USAR (OMAR)

DESCRIPTION Identifies and describes the policies and procedures for funding the USAR and the procedures for financial management, budgeting, and fund control of the OMAR appropriation.

FI3026 - Military Construction Appropriation (MCA)

DESCRIPTION Describes the MCA program, its uses, program policies, and sources of MCA funding.

## SUBCOURSES(Continued)

### FI3028 - Organizational Efficiency Reviews and Commercial Activities

DESCRIPTION: Teaches the concepts, policies, and procedures associated with management of the Army's organizational efficiency review and commercial activities programs.

### FI3030 - Cost and Economic Analysis

DESCRIPTION: Identifies the organizational structure responsible for developing cost and economic analysis policies and procedures.

### FI3032 - Installation Management Program

DESCRIPTION: Describes the concept, background, and workings of installation management programs to include standard installation organization and model installation program.

### FI3034 - Army Productivity Programs

DESCRIPTION: Describes the Army's Productivity Improvement Programs and their procedures and relationships to resource management.

## RESOURCE MANAGEMENT BUDGET COURSE

CURRICULUM 12 Subcourses

## SUBCOURSES

### FI0177 - Army Stock Fund Accounting: Part I

DESCRIPTION: Provides instruction on the purpose of the Army Stock Fund and its revolving fund concept, and on the concepts of unit cost resourcing and how they affect the stock fund. It also describes the procedures used to develop the stock fund equation and post financial transactions to it.

### FI0178 - Army Stock Fund Accounting: Part II

DESCRIPTION: Presents the Standard Army Intermediate-Level Supply System (SAILS), the Standard Army Financial Inventory Accounting and Reporting System (STARFIARS), the Standard Financial System (STANFINS), and the Military Standard Requisitioning and Issue Procedures (MILSTRIP). Identifies the major files found in SAILS and MILSTRIP, including those procedures that deal with interfund transactions.

### FI0752 - Army Fiscal Code

DESCRIPTION: Covers procedures for using the Army Fiscal Code and the Army Management Structure in conjunction with expenditure and collection accounting classifications.

### FI0790 - Accounting for Resource Managers: Part I

DESCRIPTION: Covers basic procedures involving reimbursement and stock fund principles and concepts with which resource personnel of a DA installation or activity should be familiar.

### FI0791 - Accounting for Resource Managers: Part II

DESCRIPTION: Covers basic procedures involving decentralized fund control.

## SUBCOURSES (Continued)

### FI2038 - Budget Adjustments/Review and Analysis

DESCRIPTION Covers basic procedures involved with budget adjustments and budget analysis.

### FI3040 - Federal Budget Process

DESCRIPTION Teaches the major public laws involving the financial management of the federal government and their impact on the federal budgetary process, Army budget formulation and processes, and congressional budget actions.

### FI3042 - Activity Budgeting

DESCRIPTION Teaches the budget organization at the installation level, the relationships among the elements of the budget organization, and how to prepare an activity budget.

### FI3044 - Developing a Unit Level Command Budget Estimate

DESCRIPTION Identifies and describes the procedures used to develop and submit a unit's tactical budget and the methods used to determine the costs of unit training events.

### FI3046 - Program and Budget Advisory Committee (PBAC)

DESCRIPTION Identifies and describes the purpose and responsibilities of the PBAC at the installation level, the responsibilities of PBAC members and major activity directors in preparing for and conducting PBAC functions, and the relationship of PBAC to resource management.

### FI3048 - Budget Administration

DESCRIPTION identifies and describes the procedures used to effectively administer an activity's budget using an unfinanced requirements list, year end procedures, obligation reports, commitment ledgers, and other data.

### FI3050 - Year End Procedures and Recoveries

DESCRIPTION Covers resource management functions and procedures associated with year end closeout, deobligation of funds, and prior year recoveries.

## RESOURCE MANAGEMENT QUANTITATIVE COURSE

CURRICULUM 7 Subcourses

## SUBCOURSES

### FI0097 - Operations Research

DESCRIPTION Teaches the techniques of using the computer as a tool in scientific management and research, with emphasis on the program Evaluation and Review Technique.

### FI0921 - Basic Statistics

DESCRIPTION Covers percentages, index numbers, measures of central tendency and dispersion, and the properties of the normal curve.



## SUBCOURSES (Continued)

### FI0922 - Simple Linear Regression and Correlation Analysis

DESCRIPTION Covers the scatter diagram, finding the Y intercept, slope, predicted Y values, computing regression by the method of least squares, computing the standard error of estimate, and computing correlation analysis.

### FI0923 - Statistical Sampling

DESCRIPTION Emphasizes the general principles of sampling and the statistical methods used to determine sample sizes as well as the ability to project and evaluate the sample results.

### FI3060 - Program Evaluation and Review Techniques

DESCRIPTION Identifies procedures used to construct a program evaluation and review technique network, calculate expected completion times, identify critical path(s), formulate breakdown structures, and make probability statements about timely project completions.

### FI3062 - Quantitative Decision Models

DESCRIPTION Identifies the methods for selecting an appropriate decision making technique, including decision matrices and decision trees, to solve specified problems.

### FI3064 - Introduction to Probability

DESCRIPTION Identifies procedures used to calculate the probability of an event, and distinguish between and estimate the probability of simple and compound events.

## RESOURCE MANAGEMENT TACTICAL COURSE

CURRICULUM 13 Subcourses

SUBCOURSES See Resource Management Budget Course for FI0177, FI0178, FI0744, FI0752, FI0790, FI0791, and FI3044.

### FI3080 - Comptrollership in Tactical Units

DESCRIPTION Basic procedures involved with the comptrollership functions and the budget process used within tactical units. Describes who and what the comptroller is, the comptroller's role regarding the tactical unit budget formulation, and the comptroller's relationship with the installation resource management community.

### FI3082 - Introduction to Program 2 (P2) Mission

DESCRIPTION Functions of the Army Management Structure, the features of the Management Decision Package, how fiscal code is used to manage budget parts of a specific allotment (expenditure) accounting classification, and the five stages of an expenditure accounting transaction.

### FI3084 - Unit Supply Funding Process Analysis

DESCRIPTION Teaches the fundamentals of the Army supply system and how the supply and financial systems interface. Describes the classes of supply, the flow of requisitions, the funding process, and the role of the resource manager in this process.

### FI3086 - Budgeting for a JCS-Level Exercise

DESCRIPTION How to identify and describe the elements and procedures used to prepare a Joint Chiefs of Staff (JCS) exercise budget estimate.

## SUBCOURSES (Continued)

### FI3088 - The Capital Investment Programs

DESCRIPTION How to identify and describe each of the three component programs of the Army's Productivity Capital Investment Programs (PCIP). Contains information on the policies, procedures, criteria, and the types of projects adaptable to each program. Also contains information on the proper use of the PCIP to assist an activity to become more efficient and improve its ability to accomplish its mission.

### FI3090 - Tactical Unit Budget Administration

DESCRIPTION Identifies and describes the procedures and administrative tools needed to monitor budget execution; explains the importance of the Program Budget Advisory Committee (PBAC) to the budget and describes how a PBAC presentation should be conducted; describes the procedures associated with year-end closing of budget accounts.

### QM3076 - Evaluate the Tactical Unit Financial Management Information System (TUFMIS)

DESCRIPTION Reconcile TUFMIS 85A report (Commitment Accounting for Unit Funds) and the 85B report (Commitment Accounting Summary), identify discrepancies, direct corrections to be made by the appropriate prescribed load list clerk, and identify units which have exceeded their spending levels.

SPONSOR US Army Logistics Management College, Fort Lee, VA

## INTRODUCTION TO DEFENSE FINANCIAL MANAGEMENT

DESCRIPTION Encompasses defense financial systems and controls, to include introduction to defense financial management, planning, programming, and budgeting appropriations, command operating program and budget, budget execution review, accounting, working capital funds, and review and analysis processes.

SPONSOR US Army Management Engineering College, Rock Island, IL

## MANAGEMENT STATISTICS

DESCRIPTION Provides a familiarity of the basic statistical methods used in the collection, analysis, evaluation, interpretation, and presentation of data for the purpose of augmenting the management of government operations.

SPONSOR Army Management Staff College, Fort Belvoir, VA

## ARMY MANAGEMENT STAFF COLLEGE

DESCRIPTION Provides training modules consisting of multiple lessons centered around a course theme. Modules cover leadership and management, national strategy and military forces, resource management, and sustaining base management.

SPONSOR Defense Systems Management College, Fort Belvoir, VA

## CONTRACTOR PERFORMANCE MANAGEMENT

DESCRIPTION Details the basic principles in planning, organizing, and integrating a development/production contract. Focuses on the use of earned value for measuring progress.